

[Letterhead of Law Firm/Tax Advisor]

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

**Re: Entity Classification Opinion for [Entity Name] (the "Company")**

To the Board of Directors:

We have acted as counsel to [Entity Name], a statutory entity organized under the laws of [Jurisdiction A] and also registered/domiciled in [Jurisdiction B] (the "Dual-Qualified Entity"). You have requested our opinion regarding the classification of the Company for [Federal/State] tax and regulatory purposes.

**Exhibits and Documents Reviewed**

In connection with this opinion, we have reviewed the following:

- Certificate of Formation/Incorporation in [Jurisdiction A];
- Registration/Domestication documents in [Jurisdiction B];
- Operating Agreement or Bylaws of the Company;
- IRS Form 8832 (Entity Classification Election), if applicable;
- [List other relevant documents].

**Factual Assumptions**

Our opinion is based on the following assumptions: (i) the Company maintains a dual-status existence under the statutes of both jurisdictions; (ii) the business activities are conducted as described in the organizational documents; and (iii) all signatures on documents reviewed by us are genuine.

**Opinion**

Based upon the foregoing and subject to the limitations set forth herein, it is our opinion that:

1. The Company is recognized as a valid statutory entity under the laws of [Jurisdiction A] and [Jurisdiction B].
2. For purposes of [Law/Regulation Section], the Company shall be classified as a [Partnership / Disregarded Entity / Corporation].
3. The dual-qualification status does not result in the Company being treated as two separate entities for tax purposes under [Specific Code/Statute].

## **Qualifications**

This opinion is limited to the laws of [Jurisdiction] and the federal laws of the United States. We express no opinion as to the laws of any other jurisdiction.

This letter is provided solely for your benefit and may not be relied upon by any other person or entity without our express written consent.

Very truly yours,

[Signature]

[Name of Partner]

[Name of Firm]